



# Nebraska Exemption Application for Sales and Use Tax

• Read instructions on reverse side  
• Please type or print

FORM  
4

PLEASE DO NOT WRITE IN THIS SPACE

1 Do you hold or have you previously held a Nebraska I.D. No.?

☐ YES ☐ NO If Yes, give number: \_\_\_\_\_

2 Federal Employer I.D. or Social Security No. \_\_\_\_\_

3 County of Business Location in  
Nebraska \_\_\_\_\_

For Dept. Use Only

## NAME AND LOCATION ADDRESS

## NAME AND MAILING ADDRESS

Name Doing Business As (dba) \_\_\_\_\_

Name \_\_\_\_\_

Legal Name \_\_\_\_\_

Street Address \_\_\_\_\_

Street or Other Mailing Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip Code \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip Code \_\_\_\_\_

4 Provide a Detailed Description of Your Organization's Activities

5 Type of Ownership

- |  |   |  |   |
|--|---|--|---|
| (1) <input type="checkbox"/> Sole Proprietorship   | (4) <input type="checkbox"/> Domestic Corporation     | (7) <input type="checkbox"/> Governmental                | (10) <input type="checkbox"/> Cooperative               |
| (2) <input type="checkbox"/> Partnership           | (5) <input type="checkbox"/> Foreign Corporation      | (8) <input type="checkbox"/> Fiduciary (Estate or Trust) | (11) <input type="checkbox"/> Limited Liability Company |
| (3) <input type="checkbox"/> Nonprofit Corporation | (6) <input type="checkbox"/> Domesticated Corporation | (9) <input type="checkbox"/> Nonprofit Organization      |   |

6 Accounting Period

- (1) ☐ Calendar Year—January 1 to December 31
- (2) ☐ Fiscal Year—12 Month Basis Ending \_\_\_\_\_
- (3) ☐ Fiscal Year—52 or 53 Week Basis Ending \_\_\_\_\_

7 Accounting Basis

- (1) ☐ Cash
- (2) ☐ Accrual
- (3) ☐ Other \_\_\_\_\_

8 Identify Owner, Members, Partners, or Corporate Officers (One of the listed individuals must sign as applicant)

Social Security Number	Name, Address, City, State, Zip Code

9 Location of Records

- (1) ☐ Same as Location Address
- (2) ☐ Same as Mailing Address
- (3) ☐ Other (Identify) \_\_\_\_\_
- Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

10 Check type of organization upon which you are basing your claim for sales and use tax exemption (see Instructions):

**Note: This application will be returned if requested information is not attached.**

- |   |  |
|---|--|
| (1) <input type="checkbox"/> An organization created <b>exclusively</b> for religious purposes ( <b>attach</b> copies of by-laws <b>and</b> either articles of incorporation or constitution).  | (6) <input type="checkbox"/> A nonprofit organization providing services <b>exclusively</b> to the blind ( <b>attach</b> by-laws <b>and</b> either articles of incorporation or constitution).   |
| (2) <input type="checkbox"/> An educational institution established under the provisions of Chapter 79 or 85 of the Nebraska Statutes.  | (7) <input type="checkbox"/> A nonprofit Nebraska <b>licensed</b> home health agency, hospice care, or respite care organization ( <b>attach</b> copy of current license).   |
| (3) <input type="checkbox"/> A nonprofit Nebraska <b>licensed</b> hospital, skilled nursing facility, intermediate care facility, intermediate care facility for the mentally retarded, nursing facility, or certified community-based developmental disabilities service provider ( <b>attach</b> copy of current license or certification). | (8) <input type="checkbox"/> A nonprofit Nebraska <b>licensed</b> health clinic when owned by two or more hospitals or the parent corporations of the hospitals ( <b>attach</b> a copy of your current license, by-laws, <b>and</b> either articles of incorporation or constitution); or a nonprofit Nebraska <b>licensed</b> health clinic which receives federal funds through the United States Public Health Service for the purpose of serving populations that are medically under-served ( <b>attach</b> a copy of your current license, Notice of Grant Award and Letter issued by the U.S. Public Health Service, by-laws, <b>and</b> either articles of incorporation or constitution). |
| (4) <input type="checkbox"/> A Nebraska <b>licensed</b> child-caring agency ( <b>attach</b> copy of current license) (see instructions).  |  |
| (5) <input type="checkbox"/> A Nebraska <b>licensed</b> child-placing agency ( <b>attach</b> copy of current license).  |  |

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

sign  
here

Signature of Owner(s), Partner, Member, Corporate Officer, Person  
Authorized by Attached Power of Attorney

Title \_\_\_\_\_

Date \_\_\_\_\_

Telephone Number \_\_\_\_\_

## FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

☐ APPROVED

COMMENTS: \_\_\_\_\_

☐ DISAPPROVED

Exemption Code: \_\_\_\_\_

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

Visit our Web site: [www.revenue.ne.gov](http://www.revenue.ne.gov) or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

Mail this application and attachments to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903

## INSTRUCTIONS

**WHO MAY FILE.** An exemption application for sales and use tax may be completed by any qualified organization wishing to make purchases of property to be used by and for the purposes of the organization without payment of sales and use tax.

**WHERE TO FILE.** This application must be mailed to the Nebraska Department of Revenue, P.O. Box 98903, Lincoln, Nebraska 68509-8903.

**QUALIFIED ORGANIZATIONS.** Organizations qualifying for a sales and use tax exemption include:

1. Organizations created **exclusively** for religious purposes (see Sales and Use Tax Regulation 1-091).
2. Nonprofit organizations providing services **exclusively** to the blind (see Sales and Use Tax Regulation 1-090).
3. Public or private Nebraska educational institutions established under sections 79-1601 to 79-1607 or 85-1101 to 85-1111 of the Nebraska Revised Statutes (see Sales and Use Tax Regulation 1-092).

**IMPORTANT:** A nonprofit organization operating any of the following facilities is only exempt on purchases for use at the facility or portion of the facility **covered by the license**. Any purchases by the nonprofit organization for use at facilities not included in the license or for any other activities of the nonprofit organization are **not exempt** from the Nebraska sales and use tax. For example, purchases made by a nonprofit organization that operates a facility offering independent living, assisted living, and a licensed skilled nursing facility is only exempt on purchases made for the skilled nursing facility or portion of the entire facility that is licensed as a skilled nursing facility, e.g., a specific wing or number of beds within a designated area within a facility (see Sales and Use Tax Regulation 1-090).

4. Nebraska licensed nonprofit hospitals.
5. Nebraska licensed nonprofit skilled nursing facilities.
6. Nebraska licensed nonprofit intermediate care facilities and Nebraska licensed nonprofit intermediate care facilities for the mentally retarded.
7. Nebraska licensed nonprofit nursing facilities.
8. Nebraska licensed nonprofit home health agencies, hospices or hospice services, or respite care services.
9. Nebraska nonprofit organizations certified by the Nebraska Department of Health and Human Services to provide community-based services to persons with developmental disabilities.
10. Nebraska licensed nonprofit health clinic, when owned or controlled by two or more hospitals or the parent corporations of the hospitals for the purpose of reducing the cost of health services; or which receives federal funds through the United States Public Health Service for the purpose of serving populations that are medically under-served.
11. Nebraska licensed child-caring agency. This agency is one which provides 24-hour daily care, supervision, custody, or control of children in lieu of care or supervision normally exercised by parents in their own home, and is licensed under sections 71-1901 to 71-1904 of the Nebraska Revised Statutes.

**An organization providing day care, early childhood programs, and periodic care as defined in section 71-1910 is not exempt as a child-caring agency.** NOTE: Foster care homes **cannot** qualify for this exemption.

12. Nebraska licensed child-placing agency. This agency is one which is authorized to place children in foster family homes or to place children for permanent adoption.

**Nonprofit organization.** The fact that an organization is nonprofit does not, by itself, entitle the organization to an exemption from sales and use tax. The nonprofit organization must be one of the specific organizations listed above before it can qualify for exemption. Suborganizations, though operating in support of or under the guidance of an exempt organization, do not necessarily qualify for the exemption. A sales and use tax exemption does not extend to a person or organization purchasing property which will be given or donated to an exempt organization.

**SALES AND USE TAX EXEMPTION CERTIFICATE.** Only the organization issued the exemption certificate may purchase property which will be used by and for the purposes of the organization without payment of sales and use tax. The organization must give its supplier a Nebraska Resale or Exempt Sale Certificate, Form 13, at the time of each purchase as proof of its exempt status. When an organization repeatedly makes the same types of purchases, it may give the retailer a blanket exemption certificate covering future purchases of similar property.

### SPECIFIC INSTRUCTIONS

Answer all questions on the front of this application. Questions not relating to your organization should be answered by writing N/A or “not applicable” on the appropriate line(s).

**LINE 1.** If you currently have or have previously been issued a Nebraska identification number such as a sales tax number, corporate identification number, or partnership identification number, enter that number. Do not enter your social security number.

**LINE 2.** Enter the federal employer identification number or social security number which will be entered on your federal income tax return.

**LINE 4.** Provide a detailed description of the activities or services provided by your organization. If the activities or services are set out in a brochure, pamphlet, or other similar document, please include it as part of this application.

**LINE 5.** Enter the type of ownership under which your organization is operated. A partnership includes any type of partnership such as general, limited, and joint venture. A nonprofit corporation is one in which no part of the income is distributed to its members, directors, or officers. A domestic corporation is one which was organized under the laws of this state and has qualified to transact business in this state. A foreign corporation is one which was organized under the laws of another state. A domesticated corporation is a foreign corporation that has qualified to conduct activities in Nebraska.

**LINE 8.** Enter the social security number, name, and address of the owner(s). A sole proprietor must enter his or her social security number, name, and address. A partnership should identify each partner. A corporation should identify each corporate officer. A limited liability company should identify each member. If additional space is required, attach a list using the same format.

**LINE 9.** Enter the location where your records are maintained to support the exempt purchases of the organization. If records are maintained at more than one location, enter the location where the majority of your books and records are maintained. These records must contain sufficient information for the Nebraska Department of Revenue to verify the sales and use tax exemption.

**AUTHORIZED SIGNATURE.** This application must be signed by the owner, member, partner, corporate officer, or other individual authorized to sign by a power of attorney on file with the Nebraska Department of Revenue.